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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/53/521/Add.1)*]

53/205. Results-based budgeting

The General Assembly,

Recalling its resolution 52/12 B of 19 December 1997 entitled "Renewing the United Nations: a programme for reform",

Having considered the report of the Secretary-General on results-based budgeting[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Reaffirms* its resolution 41/213 of 19 December 1986;

2. *Reaffirms also* the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and the Financial Regulations and Rules of the United Nations, in particular financial regulation 4.5;

3. *Reaffirms further* rule 153 of its rules of procedure;

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[1] A/53/500 and Add.1.

[2] A/53/655.

4. *Reaffirms* paragraph 21 of its resolution 51/221 B of 18 December 1996, in which it decided that no changes to the budget methodology, to established budgetary procedures and practices or to the financial regulations could be implemented without prior review and approval by the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, in accordance with agreed budgetary procedures;

5. *Stresses* that any proposal to be considered by the General Assembly on results-based budgeting should:

(*a*) Address the needs and reflect the characteristics of the United Nations;

(*b*) Not be a budget-reduction exercise;

(*c*) Not be a staff-reduction exercise;

6. *Decides* that the proposed programme budget for the biennium 2000–2001 should be prepared and submitted for its consideration in accordance with existing budgetary procedures and processes;

7. *Requests* the Secretary-General to submit to the General Assembly, through the Advisory Committee, the prototype fascicles, as recommended by the Advisory Committee in paragraph 4 of its report;[2]

8. *Also requests* the Secretary-General to submit to it, for consideration at its fifty-fourth session, through the Advisory Committee, a comprehensive and analytical report on his proposal on results-based budgeting, which should include, *inter alia*, the following elements:

(*a*) A comparative study of present budgetary procedures and the proposed results-based budgeting, which should, *inter alia*, show very clearly the differences and similarities between the two systems;

(*b*) Justification for the proposed change from the present budgetary arrangements to results-based budgeting;

(*c*) Identification of weaknesses in present budgetary procedures and in the Administration that hinder implementation of those procedures;

(*d*) Identification of measures needed to improve current budgetary procedures;

(*e*) An indication of the regulations, procedures and information systems that should be in place if the proposal on results-based budgeting is approved by the General Assembly;

(*f*) Demonstration of the applicability of the concepts of results-based budgeting, including "expected results" and "performance indicators", to all sections of the programme budget of the United Nations;

(*g*) A sharper and clearer definition of the terms "objective", "output", "results", "performance indicator" and "performance measurement";

9. *Emphasizes* that Member States should continue to be fully involved, as at present, in the budgetary process, in accordance with existing United Nations regulations, rules and budgetary procedures;

10. *Decides* that, until the General Assembly decides otherwise, detailed information on post and non-post requirements should continue to be provided to the Assembly and the Advisory Committee to enable them to take appropriate and informed decisions on the budget proposals;

11. *Requests* the Joint Inspection Unit to undertake an analytical and comparative study of the experience of the bodies of the United Nations system that are implementing an approach similar to results-based budgeting and to submit its report no later than 31 August 1999;

12. *Requests* the Advisory Committee, when preparing its report on the proposed results-based budgeting, to take into account the report referred to in paragraph 11 above;

13. *Recognizes* the international, multilateral character of the Organization, and emphasizes that the quantitative results expected should not be the sole basis for the justification of resource requirements;

14. *Stresses* the role of Member States in carrying out a thorough analysis of resource allocation to all sections of the programme budget;

15. *Requests* the Secretary-General, in the context of the above-mentioned comprehensive and analytical report, to take into account the provisions of the present resolution.

93rd plenary meeting
18 December 1998